

THE HONORABLE JOHN C. COUGHENOUR

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

STEVEN M. BERESFORD, *et. al.*,

Defendants.

CASE NO. C21-5345-JCC-SKV

ORDER

This matter comes before the Court on Plaintiff's objections (Dkt. No. 75) to the Report and Recommendation ("R&R") of the Honorable S. Kate Vaughan, United States Magistrate Judge (Dkt. No. 74). Having thoroughly considered the R&R and the relevant record, the Court hereby OVERRULES the objections, ADOPTS the R&R, and DENIES Defendant Beresford's motion for a judgment on the pleadings (Dkt. No. 62) for the reasons stated herein.

A district court must conduct a *de novo* review of those portions of a magistrate judge's R&R to which a party properly objects. 28 U.S.C. § 636(b)(1); Fed. R. Civ. P. 72(b)(3). A party properly objects when he or she files "specific written objections" to the R&R. Fed. R. Civ. P. 72(b)(2). In contrast, general objections or summaries of arguments previously presented have the same effect as no objection at all since they do not focus the Court's attention on any specific issues for review. *Howard v. Sec'y of Health and Human Servs.*, 932 F.2d 505, 509 (6th Cir. 1991); *see also Garvey v. Uttecht*, 2020 WL 5946157, slip op. at 1 (W.D. Wash. 2020).

Defendant Beresford moved for judgment on the pleadings, arguing that Plaintiff's claims are meritless because the tax system is one of "voluntary compliance." (Dkt. No. 62.) Judge Vaughan recommended the Court deny the motion, emphasizing that the requirement to pay taxes is mandatory.¹ (Dkt. No. 74.) In objecting, Defendant fails to identify any errors in the R&R. (*See generally* Dkt. No. 75.) Instead, he reiterates his prior argument, without pointing to specific error. (Dkt. No. 75 at 2–3.) While Defendant may disagree with the tax law, and by extension Judge Vaughan's ruling, he does not identify any error in the R&R. The requirement to pay taxes is not voluntary, as Defendant suggests. *See, e.g., Wilcox v. Comm'r*, 848 F.2d 1007, 1008 (9th Cir. 1988).

Accordingly, the Court ORDERS as follows:

1. The R&R (Dkt. No. 74) is ADOPTED.
2. Defendant's motion (Dkt. No. 62) is DENIED.
3. The Clerk is directed to send copies of this Order to the parties and to the Honorable S. Kate Vaughan.

DATED this 23rd day of March 2023.



John C. Coughenour
UNITED STATES DISTRICT JUDGE

¹ Defendant previously filed a motion to dismiss, making a similar argument that taxes are "voluntarily," which this Court denied. (*See* Dkt. No. 43 (Report and Recommendation), Dkt. No. 46 (Order adopting R&R).)